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Attorney for Elliot G. Sagor (IRA)

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK
SECURITIES INVESTOR PROTECTION
CORPORATION,

Plaintiff,

v.

BERNARD L. MADOFF INVESTMENT
SECURITIES LLC,

Defendant.

Adv. Pro. No. 08-01789 (BRL)

SIPA Liquidation

CERTIFICATE OF SERVICE

I, David Spinley, hereby certify that on the 21st day of December, 2010, I caused a true and correct copy of the Objection to the Trustee's Determination of Claim on behalf of Elliot G. Sagor to be filed electronically with the Court and served upon parties in this action who receive electronic notice through CM/ECF, and served via first-class mail upon the following:

Clerk Of The United States Bankruptcy Court Southern District of New York One Bowling Green New York, NY 10004	Irving H. Picard,, Trustee c/o Baker & Hostetler, LLP 45 Rockefeller Plaza New York, New York 10111
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Dated: December 21, 2010

/s/ David Spinley